IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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THORSTEN SCHMIDT Inventor(s):

10/620,679 Appln. No.: Confirm. No.: 9640

July 16, 2003 Filed:

METHODS FOR WORF IMPROVEMENT Title:

PATENT APPLICATION

Art Unit:

2655

Unknown Examiner:

Customer No.: 23910

POWER OF ATTORNEY BY ASSIGNEE UNDER 37 C.F.R. §§ 3.71, 3.73(b)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The below-identified Assignee is the owner of the entire right, title and interest in the above-identified patent application by virtue of an assignment from the inventor(s).

The Assignment was recorded in the United States Patent and Trademark Office on February 6, 2004 at Reel 014316, Frames 0601, or

A true copy of the Assignment is attached hereto, the original of which has been (or is herewith) forwarded to the United States Patent and Trademark Office for recording.

Assignee hereby appoints Sheldon R. Meyer, Reg. No. 27,660, and other attorneys of FLIESLER MEYERLLP, Customer No. 23910, to prosecute this application and transact all business in the United States Patent & Trademark Office connected therewith; said appointment to be to the exclusion of the inventor(s) and the inventor's(s') attorney(s) in accordance with the provisions of 37 C.F.R. §3.71.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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Please direct all telephone calls to: Sheldon R. Meyer

Date: _ April 21, 2004

The undersigned is authorized (or empowered) to act on behalf of the assignee, i.e., to sign this submission on behalf of the assignce under 37 C.F.R. § 3.73(b)(2)(i).

Assignee: Matsushita Electric Industrial Co., Ltd.

Assignee Type: (Corporation, Pertnership, ...) Corporation

Signor's Name: Isamu Shimura

Signor's Title: (Corporate Office or Position) Director

Isamu Shimura

Director. IP Development Center

Authorized Signing Officer

Attorney Dooket No.: PANA-01022US3 M:\srm\wp\pans\1022\1022US3\poa.wpd